



STATE OF MICHIGAN

JENNIFER M. GRANHOLM
GOVERNOR

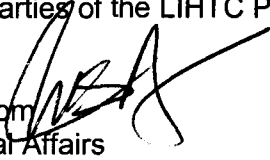
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LANSING

RICK L. LABER
ACTING EXECUTIVE DIRECTOR

MEMORANDUM

DATE: August 24, 2004

TO: All Interested Parties of the LIHTC Program

FROM: Ted S. Rozeboom
Director of Legal Affairs 

RE: Revenue Ruling 2004-82

In accordance with Revenue Ruling 2004-82, application and allocation fees Housing Credit agencies charge are not includable in eligible basis. Please make note of this Revenue Ruling, as it will have an effect on the amount of tax credits allocated.



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